



■ Ernst & Young AG
Wirtschaftsprüfungsgesellschaft
■ Rothenbaumchaussee 78
20148 Hamburg
Postfach 30 17 09
20306 Hamburg
■ Telefon: +49 (40) 36132 0
Telefax: +49 (40) 36132 550
hamburg@de.ey.com
www.ey.com

United States Bankruptcy Court
Southern District of New York

In re
DELPHI CORPORATION, et al.,

Debtors.

February 21, 2006

International Tax Services
Dr. Manfred Burkert
manfred.burkert@de.ey.com
Phone: +49 (40) 36132 - 11229
Fax: +49 (40) 36132 - 11355
Mail: ITTAXBurkert@USDELPHI.us.ey.com

Chapter 11 Case No. 05-44481 (RDD)
(Jointly administered)

AFFIDAVIT OF NON-LEGAL ORDINARY COURSE PROFESSIONAL

Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft
being duly sworn, deposes and says:

1. I am a principal of Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft ("EY") which firm maintains offices at Hamburg, Rothenbaumchaussee 78, Germany.
2. Neither I, Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft, nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, has any connection with the above-captioned debtors and debtors-in-possession (the "Debtors"), their creditors, or any other party-in-interest, or their attorneys, except as set forth in this affidavit.
3. Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft has represented and advised the Debtors in Delphi Corporation with respect to a broad range of aspects of the Debtor's businesses.
4. The Debtors have requested and Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft has agreed, to continue to represent and advise the Debtors pursuant to section 327 (a) of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code") with respect to such matters. Additionally, the Debtors have requested, and Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft proposes, to render the following services to the Debtors:

Advice and assistance in a real estate transfer tax issue, triggered by the Delphi de-merger back in 1998 from GM.

■ Unabhängiges Mitglied von Ernst & Young Global

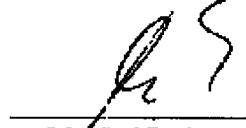
■ Aufsichtsratsmitglieder: StB Prof. Dr. Dr. h. c. h. habil. Otto H. Jacobs, Vorstand, RA StB Dr. Herbert Müller, Vorsitzender; WP/StB Christoph Löff, abw. Vorsitzender
StB Dr. Ingrid Horstel; WP/StB Wolfgang Hain; WP/StB Volll Janzen, CPA; WP/StB Peter Mieses; StB Ulrich E. Michaelis; WP/StB Alfred Möller
WP/StB Prof. Dr. Norbert Tiller; WP/StB Günther Ruppel; WP/StB Dr. Michael Schäfer; WP Dr. Peter Schwabauer; WP/StB Gerd Vellé; StB
WP/StB Hubert Löff von Trautzsch; WP/StB Dr. Hermann A. Wagner; WP/StB Georg Graf Wadtschke; RA StB Dr. Martin Wähling; StB Rolf Zippertfeld
Site on: Gesellschaft für Wirtschaftsprüfungsgesellschaft; Amtsgericht Stuttgart HRB 25194; VAT: DE213402445

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Wirtschaftsprüfungsgesellschaft

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5. Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft's current fees arrangement is on a time spent basis on agreed hourly rates, ranging from EUR 540,00 (partner) to EUR 190,00 (assistant).
6. Except as set forth herein, no promises have been received by Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft or any partner, auditor or other member thereof as to compensation in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules, orders of this Court, and the Fee Guidelines promulgated by the Executive Office of the United States Trustee.
7. Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft has no agreement with any entity to share with such entity any compensation received by Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft.
8. Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft and its partners, auditors, and other members may have in the past represented, currently represent, and may in the future represent entities that are claimants of the Debtors in matters totally unrelated to these pending chapter 11 cases. Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft does not and will not represent any such entity in connection with these pending chapter 11 cases and does not have any relationship with any such entity, attorneys, or accountants that would be adverse to the Debtors or their estates.
9. Neither I, Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors, or their estates in the matters upon which Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft is to be engaged.
10. In view of the foregoing, Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft is a "Disinterested person" within the meaning of section 101 (14) of the Bankruptcy Code.
11. The foregoing constitutes the statement of Ernst & Young Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft pursuant to sections 329 and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016 (b).

FURTHER AFFIANT SAYETH NOT



Dr. Manfred Burkert
Ernst & Young Aktiengesellschaft
Wirtschaftsprüfungsgesellschaft

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Wirtschaftsprüfungsgesellschaft

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Certificate of Service

Dr. Manfred Burkert, Tax Advisor, hereby certifies that on February 16, 2006, he served a copy of his Affidavit of Non-Legal Ordinary Course Professional upon the following interested parties via first class mail:

Latham & Watkins
Attention: Mark A. Broude, Esq.
885 Third Avenue
New York, N. Y. 10022
U.S.A.

Delphi Corporation
Attn. General Counsel
5725 Delphi Drive
Troy, MI 48098
U.S.A.

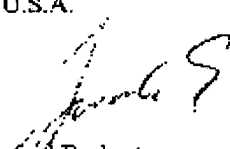
Skadden, Arps, Slate, Meagher & Flom
Attn. John W. Butler, Jr., Esq.
333 West Wacker Drive, Suite 2100
Chicago, IL 60606
U.S.A.

Simpson Thacher & Bartlett LLP
Attention: Marissa Wesley, Esq.
425 Lexington Avenue
New York, N. Y. 10017
U.S.A.

United States Trustee
Attention: Alicia M. Leonhard, Esq.
33 Whitehall Street
Suite 2100
New York, N. Y. 10044
U.S.A.

Davis Polk & Wardwell
Attention: Marlane Melican, Esq.
450 Lexington Avenue
New York, N. Y. 10017
U.S.A.

Dated February 21, 2006


Dr. Manfred Burkert
Ernst & Young AG
Wirtschaftsprüfungsgesellschaft
Rothenbaumchaussee 78
20148 Hamburg